

Utah State Tax Commission
Fuel License Application

TC-107
Rev. 6/99

To Applicant: READ this page to determine what type of fuel license(s) or account you qualify for.

- If you qualify for any of the fuel licenses, check the appropriate box(es).
- If you qualify for fuel licenses or accounts, complete the section on page 2 and QUESTIONS on page 3
- Before submitting this application, review the check list for each license or account, to make sure you have provided all information and documents required for processing your application.

☐ **Special Fuel Supplier**

(For importers, refiners, blenders of diesel fuel)

Effective date	Monthly estimated tax
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QUALIFICATIONS: (Check all boxes that apply to you. If none, you do not qualify.)

- ☐ Imports diesel ☐ Produces, refines, manufactures, or blends diesel fuel. ☐ Acquires for distribution or sale in this state, diesel fuel not previously taxed. ☐ **NONE** If you checked this box, you do not qualify for a Special Fuel Supplier License.

If you **QUALIFY**, complete the **QUESTIONS** on pages 2 and 3.

BOND: A bond is required in an amount twice the estimated monthly tax, with a minimum of \$35,000, but not to exceed \$100,000.

Also, the Tax Commission may periodically review your account and require an adjustment to your bond amount. Attach a completed Surety Bond For Fuel Taxes, form TC-763.

FEE: A \$30 fee is required for a license.

CHECK LIST ☐ Is your fee for licensing attached to this application? ☐ Is your completed bond and form TC-763 attached to the application?

☐ **Motor Fuel License**

(For importers, refiners, manufacturers, or wholesalers of gasoline)

Effective date	Monthly estimated tax
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QUALIFICATIONS: (Check all boxes that apply to you. If none, you do not qualify.)

- ☐ Blends ☐ Produces, refines, manufactures, or compounds motor fuel for use, distribution, or sale. ☐ Imports motor fuel for use, distribution, or sale.
- ☐ Purchases motor fuel for resale in wholesale quantities to retail dealers inside or outside of Utah (does not require license, if all Utah tax is paid to a Utah licensed distributor). ☐ **NONE** If you checked this box, you do not qualify for a Motor Fuel License.

If you **QUALIFY**, complete the **QUESTIONS** on pages 2 and 3.

BOND: A bond is required in an amount twice the estimated monthly tax, with a minimum of \$35,000, but not to exceed \$100,000.

Also, the Tax Commission may periodically review your account and require an adjustment to your bond amount. Attach a completed Surety Bond For Fuel Taxes, form TC-763.

FEE: A \$30 fee is required for a license.

CHECK LIST ☐ Is your \$30 fee for licensing attached to the application? ☐ Is your completed bond and form TC-763 attached to the application?

☐ **Aviation Fuel License**

(For importers, refiners, manufacturers, or wholesalers of aviation or jet fuel)

Effective date	Monthly estimated tax
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QUALIFICATIONS: (Check all boxes that apply to you. If none, you do not qualify.)

- ☐ Blends ☐ Produces, refines, manufactures, or compounds aviation fuel for use, distribution, or sale. ☐ Imports aviation fuel for use, distribution, or sale.
- ☐ Purchases aviation fuel for resale in wholesale quantities to retail dealers inside or outside of Utah (does not require license, if all Utah tax is paid to a Utah licensed distributor). ☐ Makes aviation fuel retail sales to both federally certificated air carriers and other persons.
- ☐ **NONE** If you checked this box, you do not qualify for an Aviation Fuel License.

If you **QUALIFY**, complete the **QUESTIONS** on pages 2 and 3.

BOND: A bond is required, UNLESS the monthly average tax liability is \$500 or less and retail sales of aviation fuel are made to both federally certificated air carriers and other persons. Otherwise, a bond IS required in the amount twice the monthly estimated tax, with a minimum of \$2,000, but not to exceed \$100,000. Also, the Tax Commission may periodically review your account and require an adjustment to your bond amount. Attach a completed Surety Bond For Fuel Taxes, form TC-763.

FEE: A \$30 fee is required for a license.

CHECK LIST ☐ Is your \$30 fee for licensing attached to the application? ☐ Is your completed bond and form TC-763 attached to the application?

☐ **Environmental Assurance Fee**

(For importers, refiners, or manufacturers with the first sale or use in Utah of any petroleum product liquid at 60° Fahrenheit)

Effective date	Monthly estimated tax
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- ☐ Imports petroleum products for use, distribution, or sale ☐ Produces, refines, manufactures, or compounds petroleum products for use, distribution, or sale

General Information

Federal Identification Number (FIN)

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Social Security number for individual or sole proprietor

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Type of ownership (If you are a married partnership, check the "Sole/Individual Proprietor" box and provide both names in the Officer(s), Owner(s), or Partner(s) section below.)

☐ **S**ole/Individual Proprietor ☐ **L**imited Liability Company ☐ **C**orporation ☐ **P**artnership ☐ **P**artnership - Limited**Office
use only**

County code

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Owner's name (if the owner is a business entity, write the entity's registered name here)

Day telephone number

DBA (complete Officer(s), Owner(s), or Partner(s) information below)

Physical or street address
P.O. Box not acceptable

City

State

Zip code

Mailing address (Write "SAME" if same as physical address)

City

State

Zip code

Officer(s), Owner(s), or Partner(s) Attach additional pages if needed

Social Security Number or Federal Identification Number	Effective date	Names of officer(s), owner, or partner(s)	Address	Telephone
			Street	
			City State ZIP code	
			Street	
			City State ZIP code	
			Street	
			City State ZIP code	
			Street	
			City State ZIP code	
			Street	
			City State ZIP code	
			Street	
			City State ZIP code	
			Street	
			City State ZIP code	
			Street	
			City State ZIP code	

I certify that this application, including all accompanying pages, have been examined by me and to the best of my knowledge is true, accurate, and complete. Any person who has the authority to direct collecting, accounting, withholding, and/or paying taxes may be held liable for a penalty equal to taxes not paid to the State of Utah. Utah Code Ann. Section 59-1-302.

Signature of Authorized Applicant or Owner

Title

Date signed

*

*

*

Authorized signatures required: (Application cannot be accepted without original signature)

Sole Proprietor - The sole proprietor/owner.

General Partnership - Any general partners.

Limited Partnership - Any general partner.

Business Trust - The trustee/beneficiary.

Corporation - Any officer or registered agent authorized by the corporation.

Limited Liability Partnership (LLP) - Any general partner authorized by the LLP.

Limited Liability Company (LLC) - Any member or manager authorized by the LLC.

GENERAL QUESTIONS: You must answer all questions that apply to you. If all applicable questions are not completed, your license may be denied or revoked.

1. If associated with a major oil company, major oil company name: _____
2. Are you either a producer or a refiner? ☐ Yes ☐ No
- (a) If yes, provide the name and location of your refinery outside of Utah that may be a source of fuel imported to Utah.
- (b) Provide the name and location of your Utah refinery
- (c) What refined products will you market (attach additional sheets if necessary)
3. Provide state, supplier, and estimated monthly gallons of fuel Imports (Use additional sheets if necessary):
- | | | | |
|------------------|-----------------------------|-------------------------|------------------------------------|
| Motor Fuels: | State importing from: _____ | Name of supplier: _____ | Estimated gallons per month: _____ |
| Diesel Fuels: | State importing from: _____ | Name of supplier: _____ | Estimated gallons per month: _____ |
| Aviation Fuels: | State importing from: _____ | Name of supplier: _____ | Estimated gallons per month: _____ |
| Other Petroleum: | State importing from: _____ | Name of supplier: _____ | Estimated gallons per month: _____ |
4. ☐ Yes ☐ No Do you have your own trucks for transporting fuels. If yes, how many trucks? _____ Total fleet capacity in gallons: _____
- If no, check how fuel is transported and provide name of carrier.
- ☐ Pipeline. Name: _____
- ☐ Common or Contract Carrier. Name: _____
- ☐ Rail Car. Name: _____
- ☐ Other: _____
5. (a) If you blend fuels, what products will you use to blend with gasolines?
- (b) What products will you use to blend with diesel?
6. (a) Provide the state and license/account number if you are licensed in other states (Use additional sheets if necessary)
- | | | | |
|-----------------------------|-----------------------|-----------------------------|-----------------------|
| Special Fuel: State: _____ | Account number: _____ | Special Fuel: State: _____ | Account number: _____ |
| Motor Fuel: State: _____ | Account number: _____ | Motor Fuel: State: _____ | Account number: _____ |
| Aviation Fuel: State: _____ | Account number: _____ | Aviation Fuel: State: _____ | Account number: _____ |
- (b) Provide prior license numbers for this or related businesses in other states.
7. **For non-refiners only:**
- What percent of your total motor fuel sales will be sold through your stations? _____
- What percent of your total motor fuel sales will be delivered to other wholesalers and retailers? _____
8. What other accounts or licenses have you been issued by the Utah State Tax Commission
- Withholding account number: _____ Sales tax account number: _____ Motor fuel account number: _____
- Aviation fuel account number: _____ Other account number: _____
9. List any businesses in the petroleum industry that you have ownership or financial interest.
10. What is your IRS 637 number, if applicable _____
11. Provide an explanation if applicant, manager, or principle has ever been indicted or convicted of a felony, filed bankruptcy in the past 10 years, or had any distributor or business license revoked.
12. If this is a new business, from whom did you acquire the business? _____
13. How will you be reporting motor, aviation, and diesel fuel gallons?
(Your elected basis must be consistent for twelve consecutive months - see rule R865-13G-11 and R865-4D-21)
- | | | |
|--|--|--|
| Motor Fuel | Aviation Fuel | Diesel Fuel |
| <input type="checkbox"/> Gross election: Actual meter amount | <input type="checkbox"/> Gross election: Actual meter amount | <input type="checkbox"/> Gross election: Actual meter amount |
| <input type="checkbox"/> Net election: Converted to 60 degrees | <input type="checkbox"/> Net election: Converted to 60 degrees | <input type="checkbox"/> Net election: Converted to 60 degrees |